

109TH CONGRESS
1ST SESSION

H. R. 2822

To amend the Internal Revenue Code of 1986 to provide a tax credit for police officers and professional firefighters, and to exclude from income certain benefits received by public safety volunteers.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 2005

Mr. PAUL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for police officers and professional firefighters, and to exclude from income certain benefits received by public safety volunteers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Public Safety Tax Cut
5 Act”.

1 **SEC. 2. CREDIT FOR POLICE OFFICERS AND PROFES-**
2 **SIONAL FIREFIGHTERS.**

3 (a) IN GENERAL.—Subpart A of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 (relating to nonrefundable personal credits) is
6 amended by inserting after section 25B the following new
7 section:

8 **“SEC. 25C. POLICE OFFICERS AND PROFESSIONAL FIRE-**
9 **FIGHTERS.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
11 gible individual, there shall be allowed as a credit against
12 the tax imposed by this chapter for a taxable year an
13 amount equal to \$1,000.

14 “(b) ELIGIBLE INDIVIDUAL.—For purposes of sub-
15 section (a), the term ‘eligible individual’ means an indi-
16 vidual who—

17 “(1) is a police officer or firefighter in a police
18 department or fire department which is organized
19 and operated by a State or political subdivision to
20 provide police protection, firefighting services, or
21 emergency medical services for any area within the
22 jurisdiction of such State or political subdivision,
23 and

24 “(2) is employed on a full-time basis during the
25 taxable year as a police officer or firefighter.”.

1 (b) CLERICAL AMENDMENT.—The table of sections
 2 for subpart A of part IV of subchapter A of chapter 1
 3 of such Code is amended by inserting after the item relat-
 4 ing to section 25B the following new item:

“Sec. 25C. Police officers and professional firefighters.”.

5 (c) EFFECTIVE DATE.—The amendments made by
 6 this section shall apply to taxable years beginning after
 7 December 31, 2005.

8 **SEC. 3. EXCLUSION FROM GROSS INCOME OF CERTAIN**
 9 **BENEFITS RECEIVED BY PUBLIC SAFETY**
 10 **VOLUNTEERS.**

11 (a) IN GENERAL.—Part III of subchapter B of chap-
 12 ter 1 of the Internal Revenue Code of 1986 (relating to
 13 items specifically excluded from gross income) is amended
 14 by inserting after section 139A the following new section:

15 **“SEC. 139B. BENEFITS RECEIVED BY PUBLIC SAFETY VOL-**
 16 **UNTEERS.**

17 “(a) IN GENERAL.—Gross income does not include
 18 the value of any public services benefits received by a pub-
 19 lic safety volunteer.

20 “(b) DEFINITIONS.—For purposes of this section—

21 “(1) The term ‘public services benefits’ means
 22 services such as water, sewer, trash pickup, or other
 23 similar services provided by a State or local govern-
 24 ment agency as a benefit to its public safety volun-
 25 teers.

1 “(2) The term ‘public safety volunteer’ means a
2 volunteer firefighter or volunteer auxiliary police of-
3 ficer.”.

4 (b) CLERICAL AMENDMENT.—The table of sections
5 for part III of subchapter B of chapter 1 of such Code
6 is amended by inserting after the item relating to section
7 139A the following:

 “Sec. 139B. Benefits received by public safety volunteers.”.

8 (c) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to amounts received in taxable
10 years beginning after December 31, 2005.

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